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10 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
11 **STATE OF CALIFORNIA**

12 In the Matter of the Accusation Against:

Case No. AC-2005-27

13 ROBIN LYNN BUSING
14 5694 Mission Center Road
PMB 515
15 San Diego, CA 92108

**DEFAULT DECISION
AND ORDER**

16 CPA License No. 63918

17 Respondent.

18
19 **ACCUSATION**

20 1. On April 4, 2005, an administrative disciplinary proceeding, Accusation
21 No. AC-2005-27, was filed by Carol Sigmann, who was acting in her official capacity as the
22 Executive Officer of the California Board of Accountancy, against ROBIN LYNN BUSING
23 (hereinafter respondent BUSING), holder of certificate, number 63918, of Certified Public
24 Accountant.

25 **SERVICE OF ACCUSATION**

26 2. On April 12, 2005, the Accusation, Case No. AC-2005-27, together with
27 a Notice of Defense, a Statement to Respondent and a document entitled "Copy of Government
28 Code Sections 11507.5, 11507.6 and 11507.7 Provided Pursuant to Government Code Sections

1 11504 and 11505," (hereinafter referenced as the "Accusation and jurisdictional documents")
2 were served upon respondent BUSING by certified mail and first class mail addressed to
3 respondent at the following address: 5694 Mission Center Road, PMB 515, San Diego, CA
4 92108.

5 **JURISDICTION FOR DEFAULT**

6 4. The California Accountancy Act is set forth at Business and Professions
7 Code section 5000 et seq. (Section 1, Title 16 of the California Code of Regulations.) Business
8 and Professions Code section 5000 provides that there is in the Department of Consumer Affairs
9 a California Board of Accountancy.

10 7. Under Business and Professions Code section 5018, the California Board
11 of Accountancy may by regulation prescribe, amend, or repeal rules of professional conduct
12 appropriate to the establishment and maintenance of a high standard of integrity and dignity in
13 the profession of accounting. The regulations adopted by the Board appear in Title 16, California
14 Code of Regulations, section 1 et seq., and shall be referred to herein as the "Board Regulations."

15 8. At all times material herein, Board Regulation 3 has provided, in pertinent
16 part, as follows:

17 (a) Address notification - Individual Licenses

18 (1) Each licensee shall notify the Board of any change in his
19 or her address of record within 30 days after the change. The address
20 of record is public information. If the address of record is a post office
21 box or mail drop, the change of address notification shall include the
street address of either the licensee's primary place of employment or
his or her residence.

22 9. At all times material herein, Government Code section 11505(c) has
23 provided, in pertinent part, that "Service (of the Accusation) by registered mail shall be effective
24 if a statute or agency rule requires the respondent to file the respondent's address with the agency
25 and to notify the agency of any change, and if a registered letter containing the Accusation and
26 accompanying materials is mailed, addressed to the respondent at the latest address on file with
27 the agency."

28 10. Code of Civil Procedure section 11 provides that "(W)henever any notice

or other communication is required by this code to be mailed by registered mail by or to any person or corporation, the mailing of such notice or other communication by certified mail shall be deemed to be a sufficient compliance with the requirement of law."

11. At all times material herein, the latest address of respondent BUSING on file with the California Board of Accountancy has been 5694 Mission Center Road, PMB 515, San Diego, CA 92108.

12. On April 12, 2005, respondent BUSING was served with the Accusation and jurisdictional documents in Case No. AC-2005-27, in a manner authorized by Government Code section 11505(c) and Code of Civil Procedure section 11. Respondent BUSING has failed to file a Notice of Defense as permitted by Government Code section 11506(a), and has otherwise failed to request a hearing, object or otherwise contest the Accusation, Case No. AC-2005-27. Respondent has waived her right to a hearing on the Accusation and is in default. As a result of respondent's waiver, and pursuant to Government Code section 11520(a), the California Board of Accountancy shall take action on the Accusation without a hearing, based upon the Accusation and the documentary evidence on file, and makes the following Findings of Fact and Determination of Issues.

13. The Accusation and jurisdictional documents, including the Declarations of Service By Mail showing service upon respondent BUSING on April 12, 2005, are attached hereto as Exhibit A and incorporated herein by this reference.

14. The United States Postal Service return receipt showing that the Accusation and jurisdictional documents served on April 12, 2005 were received at respondent's address-of-record, is attached hereto as Exhibit B and incorporated herein by this reference.

FINDINGS OF FACT

1. Complainant, Carol Sigmann, is the Executive Officer of the California Board of Accountancy, and filed the Accusation, Case No. AC-2005-27, solely in her official capacity.

2. On May 13, 1993, the California Board of Accountancy issued certificate, number 63918, of Certified Public Accountant, to practice accountancy in the State of California

1 to respondent ROBIN LYNN BUSING. On May 1, 2004, the license expired and is currently
2 in a delinquent status.

3 **Smith Complaint**

4 3. On or about January 13, 2003, the California Board of Accountancy
5 received a Consumer Complaint from J. Smith regarding respondent BUSING. The Consumer
6 Complaint concerned a \$10,000 loan from J. Smith to respondent.

7 4. On or about January 16, 2003, an Investigative CPA from the Board's
8 Enforcement Division sent to respondent BUSING a letter requesting respondent to provide
9 information concerning the Consumer Complaint of J. Smith. Respondent failed to respond to
10 this letter.

11 5. On or about March 17, 2003, an Investigative CPA from the Board's
12 Enforcement Division sent to respondent BUSING a letter requesting respondent to provide a
13 response to the January 16, 2003 letter described above. Respondent failed to respond to this
14 letter.

15 6. On or about August 20, 2003, an Investigative CPA from the Board's
16 Enforcement Division sent to respondent BUSING a letter requesting, in part, respondent to reply
17 to the January 16, 2003 and March 17, 2003 letters described above. Respondent failed to
18 respond to this letter.

19 7. On or about January 7, 2005, an Investigative CPA from the Board's
20 Enforcement Division sent to respondent a letter requesting, in part, respondent to reply to the
21 January 16, 2003 and August 20, 2003 letters described above. Respondent failed to respond
22 to this letter.

23 **Harders Complaint**

24 8. In or about March, 2003, respondent BUSING went to the home of Mr.
25 and Mrs. R. Harders to discuss the preparation of tax returns for the Harders. Respondent took
26 records from the Harders to prepare the tax returns. When it appeared that respondent was not
27 going to prepare the tax returns, R. Harders requested a return of the records. This request was
28 made on numerous occasions. Respondent failed, and continues in her failure, to return the tax

records given to her by the Harders.

9. On or about July 30, 2003, the California Board of Accountancy received a Consumer Complaint from R. Harders regarding respondent BUSING. The Consumer Complaint concerned respondent's failure to return personal tax records.

10. On or about August 20, 2003, an Investigative CPA from the Board's Enforcement Division sent to respondent BUSING a letter requesting, in part, respondent to provide information concerning the Consumer Complaint of R. Harders. This is the same letter described in paragraph 6 above. Respondent failed to respond to this letter.

11. On or about January 7, 2005, an Investigative CPA from the Board's Enforcement Division sent to respondent BUSING a letter requesting, in part, that respondent respond to the Consumer Complaint of R. Harders. This is the same letter described in paragraph 7 above. Respondent failed to respond to this letter.

Continuing Education Certificates

12. In April, 2002, the Board received respondent BUSING'S license renewal which made reference to continuing education courses that respondent had taken during 2000, 2001 and 2002.

13. On or about August 20, 2003, an Investigative CPA from the Board's Enforcement Division sent to respondent BUSING a letter requesting, in part, that respondent provide copies of the certificates of completion from the continuing education courses listed in respondent's April, 2002 license renewal. This is the same letter described in paragraph 6 above. Respondent failed to respond to this letter.

14. On or about January 7, 2005, an Investigative CPA from the Board's Enforcement Division sent to respondent BUSING a letter requesting, in part, that respondent provide copies of the certificates of completion from the continuing education courses listed in respondent's April, 2002 license renewal. This is the same letter described in paragraph 7 above. Respondent failed to respond to this letter.

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1 **DETERMINATION OF ISSUES**

2 1. Based on the above Findings of Fact, cause for disciplinary action against
3 respondent BUSING exists for violating provisions of the California Accountancy Act.

4 2. Cause for discipline exists pursuant to Business and Professions Code
5 section 5100(g), for a willful violation of Board Regulation 52, by reason of Findings of Fact
6 numbers 4, 5, 6, 7, 10, 11, 13 and 14.

7 3. Cause for discipline exists pursuant to Business and Professions Code
8 sections 5100(g), for a willful violation of Business and Professions Code section 5037(b)(2) and
9 Board Regulation 68, by reason of Findings of Fact number 8.

10 4. Cause for discipline exists pursuant to Business and Professions Code
11 sections 5100(g), for a willful violation of Board Regulation 89(c), by reason of Findings of Fact
12 numbers 13 and 14.

13 **DISCIPLINARY ORDER**

14 **WHEREFORE, IT IS ORDERED:**

15 The Certificate, number 63918, of Certified Public Accountant, issued by the
16 California Board of Accountancy to ROBIN LYNN BUSING, is hereby revoked pursuant to
17 Determination of Issues numbers 2, 3, and 4, separately, and for all of them.

18 Pursuant to Government Code section 11520, subdivision (c), respondent ROBIN
19 LYNN BUSING may serve a written motion requesting that the Decision be vacated and stating
20 the grounds relied on within seven (7) days after service of the Decision on respondent. The
21 California Board of Accountancy, in its discretion, may vacate the Decision and grant a hearing
22 on a showing of good cause, as defined in section 11520(c).

23 This Default Decision shall become effective on August 26, 2005,
24 2005.

25 DATED: July 27, 2005.


26 
27 For the California Board of Accountancy
28 Department of Consumer Affairs
State of California

Exhibit A

Accusation No. AC-2005-27,
Jurisdictional Documents and Declaration of Service

1 BILL LOCKYER, Attorney General
of the State of California
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CALIFORNIA BOARD OF ACCOUNTANCY
10 **DEPARTMENT OF CONSUMER AFFAIRS**
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12 In the Matter of the Accusation Against:

Case No. AC-2005-27

13 ROBIN LYNN BUSING
5694 Mission Center Road
14 PMB 515
San Diego, CA 92108

A C C U S A T I O N

15 CPA License No. 63918

16 Respondent.
17

18
19 The Complainant, Carol Sigmann, for cause of accusation against ROBIN LYNN
20 BUSING, alleges:

21 **PARTIES**

22 1. The Complainant, Carol Sigmann, is the Executive Officer of the
23 California Board of Accountancy (hereinafter the "Board") and makes this Accusation solely in
24 her official capacity.

25 2. On May 13, 1993, the Board issued to respondent ROBIN LYNN
26 BUSING (hereinafter respondent "BUSING") a certificate, number 63918, of Certified Public
27 Accountant, to practice accountancy in the State of California pursuant to the Accountancy Act,
28 Division 3, Chapter 1, section 5000 et seq. of the California Business and Professions Code. On

1 May 1, 2004, the license expired and is currently in a delinquent status.

2 **JURISDICTION**

3 3. Business and Professions Code section 5100 authorizes the Board to bring
4 an administrative disciplinary proceeding against a license holder under the Accountancy Act for
5 unprofessional conduct.

6 **FACTS**

7 **Smith Complaint**

8 4. On or about January 13, 2003, the Board received a Consumer Complaint
9 from J. Smith regarding respondent BUSING. The Consumer Complaint concerned a \$10,000
10 loan from J. Smith to respondent.

11 5. On or about January 16, 2003, an Investigative CPA from the Board's
12 Enforcement Division sent to respondent BUSING a letter requesting respondent to provide
13 information concerning the Consumer Complaint of J. Smith. Respondent failed to respond to
14 this letter.

15 6. On or about March 17, 2003, an Investigative CPA from the Board's
16 Enforcement Division sent to respondent BUSING a letter requesting respondent to provide a
17 response to the January 16, 2003 letter described in paragraph 5 hereinabove. Respondent failed
18 to respond to this letter.

19 7. On or about August 20, 2003, an Investigative CPA from the Board's
20 Enforcement Division sent to respondent BUSING a letter requesting, in part, respondent to reply
21 to the January 16, 2003 and March 17, 2003 letters described in paragraphs 5 and 6 hereinabove.
22 Respondent failed to respond to this letter.

23 8. On or about January 7, 2005, an Investigative CPA from the Board's
24 Enforcement Division sent to respondent a letter requesting, in part, respondent to reply to the
25 January 16, 2003 and August 20, 2003 letters described in paragraphs 5 and 7 hereinabove.
26 Respondent failed to respond to this letter.

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Harders Complaint

9. In or about March, 2003, respondent BUSING went to the home of Mr. and Mrs. R. Harders to discuss the preparation of tax returns for the Harders. Respondent took records from the Harders to prepare the tax returns. When it appeared that respondent was not going to prepare the tax returns, R. Harders requested a return of the records. This request was made on numerous occasions. Respondent failed, and continues in her failure, to return the tax records given to her by the Harders.

10. On or about July 30, 2003, the Board received a Consumer Complaint from R. Harders regarding respondent BUSING. The Consumer Complaint concerned respondent's failure to return personal tax records.

11. On or about August 20, 2003, an Investigative CPA from the Board's Enforcement Division sent to respondent BUSING a letter requesting, in part, respondent to provide information concerning the Consumer Complaint of R. Harders. This is the same letter described in paragraph 7 hereinabove. Respondent failed to respond to this letter.

12. On or about January 7, 2005, an Investigative CPA from the Board's Enforcement Division sent to respondent BUSING a letter requesting, in part, that respondent respond to the Consumer Complaint of R. Harders. This is the same letter described in paragraph 8 hereinabove. Respondent failed to respond to this letter.

Continuing Education Certificates

13. In April, 2002, the Board received respondent BUSING's license renewal which made reference to continuing education courses that respondent had taken during 2000, 2001 and 2002.

14. On or about August 20, 2003, an Investigative CPA from the Board's Enforcement Division sent to respondent BUSING a letter requesting, in part, that respondent provide copies of the certificates of completion from the continuing education courses listed in respondent's April, 2002 license renewal. This is the same letter described in paragraph 7 hereinabove. Respondent failed to respond to this letter.

15. On or about January 7, 2005, an Investigative CPA from the Board's

1 Enforcement Division sent to respondent BUSING a letter requesting, in part, that respondent
2 provide copies of the certificates of completion from the continuing education courses listed in
3 respondent's April, 2002 license renewal. This is the same letter described in paragraph 8
4 hereinabove. Respondent failed to respond to this letter.

5 **FIRST CAUSE OF ACCUSATION**

6 (Failure to Respond to Board Inquiry)

7 16. Complainant incorporates herein by this reference the preamble and each
8 of the allegations set forth in paragraphs 1 through 15 hereinabove.

9 17. Business and Professions Code section 5100(g) provides that
10 unprofessional conduct under the Accountancy Act includes the willful violation of the
11 Accountancy Act or any rule promulgated by the Board under the authority granted by the
12 Accountancy Act.

13 18. Section 52 of Title 16 of the California Code of Regulations (hereinafter
14 the "Board Regulations"), a rule promulgated by the Board, provides, in pertinent part, as
15 follows:

16 (a) A licensee shall respond to any inquiry by the Board
17 or its appointed representatives within 30 days. The response shall
18 include making available all files, working papers and other
documents requested.

19 19. The certificate of Certified Public Accountant held by respondent
20 BUSING is subject to discipline under Business and Professions Code section 5100(g), for a
21 willful violation of Board Regulation 52, in that respondent failed to respond to the inquiries
22 made by the Board, as described in paragraphs 5, 6, 7, 8, 11, 12, 14 and 15 hereinabove.

23 **SECOND CAUSE OF ACCUSATION**

24 (Retention of Client Records)

25 20. Complainant incorporates herein by this reference the preamble and each
26 of the allegations set forth in paragraphs 1 through 15 and 17 hereinabove.

27 21. Business and Professions Code section 5037(b)(2) provides that a licensee
28 shall furnish to his or her client or former client, upon request and reasonable notice, any

1 accounting or other records belonging to, or obtained from or on behalf of, the client which the
2 licensee removed from the client's premises or received for the client's account.

3 22. Board Regulation 68, a rule promulgated by the Board, provides, in
4 pertinent part, that a licensee, after demand by or on behalf of a client, for books, records or other
5 data, whether in written or machine sensible form, that are the client's records shall not retain
6 such records.

7 23. The certificate of Certified Public Accountant held by respondent
8 BUSING is subject to discipline under Business and Professions Code section 5100(g), for a
9 willful violation of Business and Professions Code section 5037(b)(2) and Board Regulation 68,
10 in that respondent retained the tax records of R. Harders after repeated demands for a return of
11 said records by the client, as described in paragraph 9 hereinabove.

12 **THIRD CAUSE OF ACCUSATION**

13 (Failure to Provide Continuing Education Certificates)

14 24. Complainant incorporates herein by this reference the preamble and each
15 of the allegations set forth in paragraphs 1 through 15 and 17 hereinabove.

16 25. Board Regulation 89(c), a rule promulgated by the Board, provides:

17 If continuing education credit for attending a continuing
18 education course is claimed, the licensee shall obtain and retain for
19 four years after renewal a certificate of completion or its equivalent
disclosing the following information:

- 20 1. Name of licensee in attendance
- 21 2. School, firm or organization conducting course
- 22 3. Location of course attended
- 23 4. Title of course or description of content
- 24 5. Dates of attendance except when the licensee attended a
25 course for academic credit given by a college, university, or
26 other institution of higher learning accredited by an
27 association recognized by the Secretary of the United States
28 Department of Education, in which case the applicant may
provide evidence of a grade of pass or "credit" to satisfy
this requirement.
6. Number of hours of actual attendance except when the
licensee attended a course for academic credit given by a
college, university, or other institution of higher learning
accredited by an association recognized by the Secretary of
the United States Department of Education, in which case
the applicant may provide evidence of a grade of pass or
"credit" to satisfy this requirement.

1 26. The certificate of Certified Public Accountant held by respondent
2 BUSING is subject to discipline under Business and Professions Code section 5100(g), for a
3 willful violation of Board Regulation 89(c), in that, despite repeated requests by the Board,
4 respondent failed to provide certificates of completion from the continuing education courses
5 listed in respondent's April, 2002 license renewal, as described in paragraphs 14 and 15
6 hereinabove.

7
8 **COST RECOVERY**

9 27. Business and Professions Code section 5107(a) provides that the
10 Executive Officer of the Board may request the Administrative Law Judge, as part of the
11 Proposed Decision in a disciplinary proceeding, to direct any holder of a permit or certificate
12 found to have committed a violation or violations of the Accountancy Act to pay to the Board all
13 reasonable costs of investigation and prosecution of the case, including, but not limited to,
14 attorneys' fees.

15 28. Pursuant to Business and Professions Code section 5107(a), the Board
16 hereby requests the Administrative Law Judge who issues a Proposed Decision in this matter to
17 include an Order which provides for the recovery by the Board of the reasonable costs of
18 investigation and prosecution of this case against respondent BUSING, according to proof.

19
20 **PRAYER**

21 **WHEREFORE**, the Complainant requests that a hearing be held on the matters
22 herein alleged, and that following said hearing, the Board issue a decision:

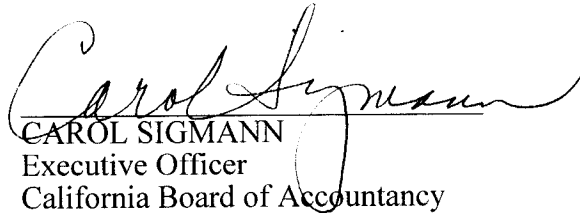
23 1. Revoking, suspending or otherwise imposing discipline upon Certified
24 Public Accountant Certificate number 63918, issued to ROBIN LYNN BUSING;

25 2. Ordering ROBIN LYNN BUSING to pay to the California Board of
26 Accountancy the reasonable costs of the investigation and prosecution of this case, pursuant to
27 Business and Professions Code section 5107(a); and

28 ///

3. Taking such other and further action as deemed proper.

DATED: April 4, 2005.



CAROL SIGMANN
Executive Officer
California Board of Accountancy
Department of Consumer Affairs
State of California

Complainant

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